

District of Barriere

REPORT TO COUNCIL

Date: October 3, 2022	File: 530.20/Rpts
To: Council	From: C. Young, Finance
Re: 2023 - 2026 Permissive Tax Exemption Bylaws	

Background: Section 220 and 224 of the Community Charter relates to the ability for municipal governments to grant permissive tax exemptions for places of public worship (and the land they reside on) and all land and improvements that are owned or held by a charitable, philanthropic, or other not-for-profit corporations and outlines the process to do so. The legislation states that on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both.

The current Permissive Tax Exemption Bylaws are valid for 2019 – 2022, expiring at the end of this year.

As required by legislation, public notice in the local paper was published advertising that applications for eligible properties requesting to be included for the next four-year term bylaw, were being accepted.

Discussion: The following property owners have submitted a request to be considered for tax exemption for this term:

Churches:	Pentecostal Assemblies of Canada Regular Baptists of BC Roman Catholic Bishop of Kamloops Trustee of the Barriere BC Congregation Jehovah's Witness United Church
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Non-Profit Societies:	Barriere & District Food Bank Society Barriere & District Senior's Society Barriere & District Heritage Society Barriere Curling Club Interior Community Services North Thompson Fall Fair & Rodeo Association North Thompson Legion #242 Provincial Rental Housing Corp. Lower North Thompson Community Forest Society
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The attached listing reflects the details of the tax exemption amounts.

Recommendation: THAT Council accept the applications and proceed with 1st, 2nd, & 3rd readings for Permissive Tax Exemption Bylaw No. 221 and Bylaw No. 222.

Prepared by: Chelsea Young, Finance Officer

Reviewed by: Bob Payette, CAO

District of Barriere 2023-2026 Permissive Tax Exemption Properties

Property Owner	Roll #	Tax Class	Land Assessment	Improvement Assessment	% of Use Exemption	Municipal Taxes Exempted
Societies/Non Profit						
Barriere & District Heritage Society	1245.667	Business & Other	\$ 67,000.00	\$ 55,700.00	100%	\$ 4,694.88
Barriere & District Senior's Society	1245.408	Rec/Non Profit	\$ 115,000.00	\$ 190,000.00	100%	\$ 5,171.92
Provincial Rental Housing Corp						\$ -
Yellowhead Residence	1390.370	Residential	\$ 204,000.00	\$ 257,000.00	100%	\$ 7,185.92
North Thompson Fall Fair	1465.058	Business & Other	\$ 134,000.00	\$ 47,700.00	100%	\$ 6,952.40
North Thompson Fall Fair	1465.080	Business & Other	\$ 99,000.00	\$ 543,000.00	100%	\$ 19,533.12
North Thompson Fall Fair	1465.200	Business & Other	\$ 124,000.00	\$ -	100%	\$ 4,744.60
Barriere Curling Club	1465.200	Business & Other	\$ -	\$ 627,000.00	100%	\$ 23,990.92
Interior Community Services	1245.420	Residential	\$ 80,400.00	\$ 452,000.00	100%	\$ 8,298.92
Barriere & District Food Bank Society	1470.362	Business & Other	\$ 103,000.00	\$ 121,000.00	100%	\$ 8,570.92
North Thompson Legion #242	1270.085	Rec/Non Profit	\$ 89,100.00	\$ 183,000.00	100%	\$ 4,241.40
						\$ -
Churches						
Trustee of the Barriere BC						\$ -
Congregation of Jehovah's Witness	1225.248	Rec/Non Profit	\$ 98,600.00	\$ 107,000.00	100%	\$ 3,204.84
Roman Catholic Bishop of Kamloops	1470.430	Rec/Non Profit	\$ 129,900.00	\$ 111,000.00	91%	\$ 5,131.40
United Church	1245.386	Rec/Non Profit	\$ 94,500.00	\$ 109,000.00	100%	\$ 5,186.52
Baptist Church	1390.060	Rec/Non Profit	\$ 66,100.00	\$ 61,400.00	100%	\$ 3,249.56
Penticostal Church	1470.514	Rec/Non Profit	\$ 110,200.00	\$ 355,000.00	83%	\$ 9,909.20
						<u>\$ 120,066.52</u>

DISTRICT OF BARRIERE

DRAFT - BYLAW NO. 221

A BYLAW TO EXEMPT FROM TAXATION PLACES OF WORSHIP IN THE DISTRICT OF BARRIERE FOR THE YEARS 2023-2026

WHEREAS it is provided by Section 220(1)(h) of the Community Charter that a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of:

- a) the religious organization using the building,
- b) trustees for the use of that organization, or
- c) a religious organization granting a lease of the building and land to be used solely for public worship

is exempt from taxation;

AND WHEREAS it is provided by Section 224(2)(f) of the Community Charter that on or before the 31st day of October, a Council may, by bylaw, exempt from taxation:

- a) an area of land surrounding the exempt building,
- b) a hall that the Council considers is necessary to the exempt building and the land on which the hall stands, and
- c) an area of land surrounding a hall that is exempt under subparagraph (b).

NOW THEREFORE the Council of the District of Barriere hereby enacts that the following land and improvements used in conjunction with places of worship shall be exempt from taxation for 2023 – 2026.

- 1) Trustees of the Barriere BC Congregation of Jehovah's Witness
Lot A, District Lot 1319, Plan 24388
3967 Hanson Road
Roll #1225.248
- 2) Roman Catholic Bishop of Kamloops
will receive a 100% exemption on the recreational/nonprofit portion of the property but will receive no exemption for the residence and the land on which it sits.

Lot A, District Lot 1483, Plan 32455
5024 Barriere Town Road
Roll #1470.430

- 3) United Church
Lot 26, District Lot 1445, Plan 1746, Except Plan B3499 & KAP58492
4464 Barriere Town Road
Roll #1245.386
- 4) Baptist Church
Lot 1, Block 2, District Lot 1445, Plan 6315
4604 Barriere Town Road
Roll #1390.060
- 5) Pentecostal Church
will receive a 100% exemption on the recreational/non-profit portion of the property,
but will receive no exemption for the residential portion of the property.

Lot 13, District Lot 1483, Plan 33426
4818 Annesty Road
Roll #1470.514

This bylaw may be cited for all purposes as “District of Barriere Church Property Tax Exemption Bylaw No. 221”

READ A FIRST TIME this day of , **2022**

READ A SECOND TIME this day of , **2022**

READ A THIRD TIME this day of , **2022**

ADOPTED this day of , 2022

Mayor Ward Stamer

Tasha Buchanan, Corporate Officer

DISTRICT OF BARRIERE

DRAFT - BYLAW NO. 222

A BYLAW TO EXEMPT FROM TAXATION FOR THE YEAR 2023-2026 CERTAIN LANDS AND IMPROVEMENTS IN THE DISTRICT OF BARRIERE

WHEREAS it is provided by Section 224 of the Community Charter that on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both.

NOW THEREFORE, the Council of the District of Barriere hereby enacts that the following shall be exempt from taxation for 2023-2026:

1. Pursuant to Section 224 (2)(a) of the Community Charter, all land and improvements that are owned or held by a charitable, philanthropic, or other not-for-profit corporation, and the Council considers are used for a purpose that is directly related to the purposes of the corporation, as follows:
 - (a) Barriere and District Heritage Society
Lot B, District Lot 1325, Plan 36416
343 Lilley Road
Roll Number: 1245.667
 - (b) Barriere and District Seniors Society
Lot 37, District Lot 1634, Plan 1746
4431 Barriere Town Road
Roll Number: 1245.408
 - (c) Provincial Rental Housing Corp.
Yellowhead Residence
Lot A, District Lot 1445, Plan 28157
4557 Barriere Town Road
Roll Number: 1390.370
 - (d) North Thompson Fall Fair Association
Lot A, District Lot 1482, Plan 20165
677 Barriere Lakes Road
Roll Number: 1465.058

Lot 3, District Lot 1482, Plan 20565
Dunn Lake Road
Roll Number: 1465.080

- (e) Barriere Curling Club
Lot A, District Lot 1482, Plan 29896
4856 Dunn Lake Road
Roll Number: 1465.200
- (f) Interior Community Services
Parcel A, District Lot 1634, Plan 1746
485 Carlstrom Road
Roll Number: 1245.420
- (g) Barriere and District Food Bank
Lot 2, District Lot 1483, Plan 29023
4748 Gilbert Drive
Roll Number 1470.362
- (h) North Thompson Legion #242
Lot 4, District Lot 1354, Plan 3295
4673 Shaver Road
Roll Number 1270.085
- (i) Lower North Thompson Community Forest Society
Lot 1, District Lot 1483, Plan 68661
4737 Gilbert Drive
Roll Number 1470.007

2. This Bylaw may be cited as “*District of Barriere Exemption Bylaw No. 222 2023-2026 Community Use Property Tax*”.

READ A FIRST TIME this day of , **2022**

READ A SECOND TIME this day of , **2022**

READ A THIRD TIME this day of , **2022**

ADOPTED this day of , 2022

Mayor Ward Stamer

Tasha Buchanan, Corporate Officer